



State Board of Equalization

News Release

Chairman Jerome E. Horton

4th District – Los Angeles

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Executive Director
www.boe.ca.gov

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Top 500 Sales and Use Tax Delinquencies in California

Sacramento – The California State Board of Equalization (BOE) today updated its online list of the [Top 500 sales and use tax delinquencies](#) which total \$525.3 million in taxes for the third quarter of 2013. Also, an [interactive map](#) displays location, account name, and amount owed by delinquent taxpayers.

“By requiring a public listing, tax scofflaws will ideally take steps to resolve their delinquencies so they may avoid the shame and humiliation of public listing, which is a powerful incentive to play by the rules,” said BOE Chairman Jerome E. Horton.

Legislation enacted in 2011 ([AB 1424](#), [Perea](#)) expanded the former Top 250 list to 500, and also required the BOE to provide confidential information to participating state agencies that issue taxpayers’ occupational, professional, and driver licenses. In addition, it provided for delinquent taxpayers to be precluded from contracting with the state.

Since the inception of this program in 2007, the BOE has received \$9.26 million from 101 qualifying taxpayers who came forward to pay their debts; 86 are making installment payments and 15 have paid their debt in full.

California law requires the BOE to post this information every quarter, and to remove amounts that are being addressed through payment arrangement, bankruptcy, litigation, or appeal. Taxpayers are notified 30 days before their information is posted, allowing them time to pay.

Of the total \$525.3 million owed on the latest list, \$108.7 million are jointly owed liabilities. This means individuals associated with a corporation, partnership, limited partnership, limited liability partnership, or limited liability company might be personally responsible for delinquent taxes.

The following taxpayers were added to this quarter’s list, and owe a combined \$26.9 million.

Registered Business Name	Doing Business As (DBA)	City	State	Liability Amount Due
CLOTHESTIME STORES, INC.	CLOTHESTIME	ANAHEIM	CA	\$2,892,694.23
ABDEL MUNIEM MOHAMED JAWAD		MODESTO	CA	\$2,419,402.35

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KEN CRANE'S HOME ENTERTAINMENT, INC.		HAWTHORNE	CA	\$1,557,732.18
BLACK HAWK TOBACCO, INC.		PALM SPRINGS	CA	\$1,376,778.12
MOHAMED SABIR QURAISHI	RAJA'S ARCO	ORANGE	CA	\$979,006.46
IRMA DAGAM		COVINA	CA	\$926,973.20
BISHARA LLC	CARS BLB	SANTA ANA	CA	\$909,545.03
DEAN ALLEN WOOD	STAR ENTERPRISES AUTO SELECT	FULLERTON	CA	\$885,593.53
JOHN DOVALIS GANTES		PALMDALE	CA	\$884,614.55
I'S PIT STOP, INC.		PALMDALE	CA	\$704,109.61
CHOO CHEON CHANG		CUPERTINO	CA	\$648,008.75
SILVIA SEGURA		PALMDALE	CA	\$632,915.58
ELEGANT SURFACES	ELEGANT SURFACES	MANTECA	CA	\$595,104.69
KIMOMEX MARKETS INC.	MERCADOS SUVIANDA	SAN JOSE	CA	\$570,145.54
NELSON YOSHIO ISHII		SAN DIEGO	CA	\$567,318.61
SHAHROKH SHADANLOO		SAN FERNANDO	CA	\$556,739.37
SAAD DAWOOD PATTAH		NATIONAL CITY	CA	\$547,463.66
Partnership consisting of: ERNEST G. OMANA and ANA R. OMANA	TACOS OMANA	SOUTH EL MONTE	CA	\$529,726.69
Partnership consisting of: GURNAM SINGH and MOHINDER K SINGH	PIXLEY GAS STATION	PIXLEY	CA	\$520,834.92
ADVANCED AVIATION LLC		RANCHO PALOS VE	CA	\$520,028.80
BORIS KHODZHOYAN	HOUSE OF LIQUOR	GLENDALE	CA	\$499,667.41
S.B. SUPPLY, INC.		SAN LEANDRO	CA	\$498,851.49
JEFFREY STEPHAN STEIGNER		BLOOMINGTON	CA	\$489,288.20
CARY EARLE		LOS ANGELES	CA	\$466,025.24
B & B PETROLEUM, INC.	EXXON MOBILE	COMPTON	CA	\$457,173.07
T-REX ENTERPRISES LLC	T-REX BBQ	BERKELEY	CA	\$456,696.12
THE NEW PEE WEE MULDOON'S BAR & GRILL INC.	NEW PEE WEE MULDOON'S INC.	BRENTWOOD	CA	\$454,535.80
ECN, LLC		LOS ANGELES	CA	\$449,299.24

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GROTTO CUSTOM WINE CELLARS & CABINETS, LLC		LAGUNA NIGUEL	CA	\$449,023.62
ADELAIDA CERVANTES	RANCHO GRANDE AUTO CENTER	FRESNO	CA	\$441,446.66
MARK S. KANE		SAN LEANDRO	CA	\$436,229.54
D'ANNA YACHT CENTER INC		OAKLAND	CA	\$435,551.03
FIFTH AVENUE ENTERPRISES INCORPORATED	SILVER GAS	REDWOOD CITY	CA	\$433,783.32
KATHERINE TANAKA OKOPNIK		VALENCIA	CA	\$432,512.02
JAVIER AUTO SALES, INC.		ARLETA	CA	\$430,890.29
BIRDSEYE & PAYNE INC.	ONE SOLUTION	SACRAMENTO	CA	\$430,426.00
LOUIE JACK QUEZADA		STANTON	CA	\$430,263.41
Total				\$26,916,398.33

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly at <http://1.usa.gov/BOETop500>. Taxpayers on the Top 500 list may contact the BOE at 1-916-445-5167 to resolve their accounts and make payment agreements. The Franchise Tax Board's Top 500 list is published biannually on FTB's website at ftb.ca.gov.

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization's Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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